



**Texas Department of Health**

William R. Archer III, M.D.  
Commissioner of Health

<http://www.tdh.state.tx.us>

Patti J. Patterson, M.D., M.P.H.  
Executive Deputy Commissioner

1100 West 49th Street  
Austin, Texas 78756-3199  
512/438-7111

November 9, 1999

Mr. Wm. M. Petrenko, Chief Financial Officer  
Center For Health Training  
2229 Lombard Street  
San Francisco, CA 94123

Dear Mr. Petrenko:

We have reviewed the audit report on Center For Health Training for the year ended September 30, 1998. The report was prepared by Boerio and Company, Certified Public Accountants. We reviewed the report to determine if Center For Health Training met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Center For Health Training met the audit requirements of OMB Circular A-133 for the year ended September 30, 1998.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA  
Director  
Internal Audit Division

Audit Number: 98-0229